



MONTANA INSURANCE DEPARTMENT
840 HELENA AVENUE
HELENA, MONTANA 59601
(406) 444-2040

2009
ANNUAL PREMIUM
TAX STATEMENT
FIRE COMPANIES
CASUALTY COMPANIES

Insurer Name				NAIC Number	
Company Mailing Address		check if new <input type="checkbox"/>	City	State	Zip Code
Tax Contact Mailing Address		check if new <input type="checkbox"/>	City	State	Zip Code
State of Domicile		Tax & Fee Contact Person		Tax Contact Person Telephone Number	
Administrative Office Telephone and Fax Numbers				Toll Free Telephone Number for Policyholder Inquiries	

SCHEDULE A - PREMIUM TAX CALCULATION

- | | | |
|---|----------|-----|
| 1. Total Direct premium income (Ann. Stmt: P/C-pg 19, ln 35, col 1; Health-pg 29, ln 12 & 14, col 1; Title-pg 38, ln 27, col 3, 4, 5) | \$ _____ | [1] |
| 2. Finance and service charges (Ann. Stmt: P/C-page 19 footnote a) | \$ _____ | [2] |
| 3. TOTAL PREMIUMS COLLECTED (add lines 1 and 2) | \$ _____ | [3] |
| 4. Dividends refunded or credited to policyholders (Ann. Stmt.: P/C-page 19, line 35, column 3) | \$ _____ | [4] |
| 5. Federal Exemptions - Medicare Title XVIII/Multi-Peril Crop | \$ _____ | [5] |
| 6. NET PREMIUMS per 33-2-705(1), MCA (line 3 less line 4 and 5) | \$ _____ | [6] |
| 7. PREMIUM TAX per 33-2-705(2), MCA (2.75% of line 6) | \$ _____ | [7] |

SCHEDULE B - FIRE INSURANCE PREMIUM TAX CALCULATION

Taxes are due and payable on the fire portion of the net direct premiums on risks resident, situated or located in Montana. Dollar amount and percentages must be used so that the calculation can be traced to the annual statement. References to rating organizations are not acceptable. Amounts in column IV are to be derived by multiplying amounts in column II by percentages in column III.

	I	II	III	IV	
	LINE OF BUSINESS	ANNUAL STMT. PG. 19, COL. 1 DIRECT PREMIUM	% ALLOCATION OF FIRE RISK	DOLLAR AMOUNT OF FIRE PREMIUMS	
8.	Fire		100%		[8]
9.	Allied Lines				[9]
10.	Farmowners Multi Peril				[10]
11.	Homeowners Multi Peril				[11]
12.	Commercial Multi Peril				[12]
13.	Ocean Marine				[13]
14.	Inland Marine				[14]
15.	Other Private Passenger Auto Liability				[15]
16.	Other Commercial Auto Liability				[16]
17.	Private Passenger Auto Physical Damage				[17]
18.	Commercial Auto Physical Damage				[18]
19.	Aircraft				[19]
20.	Burglary & Theft				[20]
21.	Boiler & Machinery				[21]

- | | | | |
|-----|--|----------|------|
| 22. | Total Net Fire Premiums (add lines 8 thru 21, column IV) | \$ _____ | [22] |
| 23. | Tax on Fire Insurance Premiums per 50-3-109(1), MCA (2.5% of line 22) | \$ _____ | [23] |

SCHEDULE C -- CALCULATION OF TOTAL TAXES AND FEES

24.	Premium Tax (from line 7)	\$ _____	[24]
25.	Retaliatory Amount per 33-2-709, MCA (from Schedule E, Line 3 or 4)	\$ _____	[25]
26.	TOTAL (Add lines 24 and 25)	\$ _____	[26]
27.	Montana premium tax quarterly pre-payments	\$ _____	[27]
28.	Overpayments of prior year premium taxes (as confirmed by credit letter)	\$ _____	[28]
29.	20% of "Class B" Certificates of Contribution from the Montana Life & Health Insurance Guaranty Assoc. issued in the years 2004-2008, per 33-10-230, MCA (ATTACH CERTIFICATES OF CONTRIBUTION)	\$ _____	[29]
30.	100% of Assessments paid in 2009 to the Montana Comprehensive Health Association, excluding HIPAA Plan Liability Assessments per 33-22-1513(6), MCA (PROOF OF PAYMENT AND ASSESSMENT LETTER MUST BE ATTACHED)	\$ _____	[30]
31.	Empowerment Zone New Employees – tax credit (include copy of certification from Montana Department of Labor and Industry).	\$ _____	[31]
32.	Gross Deductions (add lines 29, 30 and 31)	\$ _____	[32]
33.	Allowable Deductions (enter the smaller of line 24 or line 32)	\$ _____	[33]
34.	Total payments and credits (add lines 27, 28 and 33)	\$ _____	[34]
35.	If line 26 is larger than line 34, DIFFERENCE is TAX DUE	\$ _____	[35]
36.	Fire Insurance Premium Tax (from Schedule B line 23)	\$ _____	[36]
37.	COMPANIES MUST REMIT \$1,900 IN PAYMENT OF ALL MONTANA FEES	\$ _____ \$1,900.00	[37]
38.	TOTAL REMITTANCE (add lines 35, 36 and 37)	\$ _____	[38]
39.	If line 34 is larger than line 26, DIFFERENCE is ANNUAL TAX OVERPAYMENT	\$ _____	[39]

OVERPAYMENT must be carried forward and used to offset future periodic payments.

The above statement, and attached Schedules D and E, are true and correct reports of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and are in accordance with the requirements of the applicable statutes.

Title of Officer	Name of Officer (Type or print)
Date	Signature of Officer

- TAX RETURN CHECKLIST Did You Remember to:
- 1. _____ Attach Annual Statement Montana State Page?
 - 2. _____ Include Total Remittance from line 38 (at least \$1,900)?
 - 3. _____ Attach documentation for tax credits on lines 29, 30 and 31?
 - 4. _____ Indicate your company's NAIC number on front of the tax form?
 - 5. _____ Attach explanations for any unusual or extraordinary items?
 - 6. _____ Fully complete Schedules D and E and attach them to this statement?

SCHEDULE D -- RETALIATORY SCHEDULE
ATTACHMENT TO 2009 ANNUAL PREMIUM TAX STATEMENT - FIRE & CASUALTY COMPANIES
STATE OF MONTANA

	(A) MONTANA	(B) STATE OF DOMICILE
1. Montana Net Premiums (from Schedule A, Line 6)	_____	_____
2. Tax Rate	2.75% _____	_____
3. Premium Tax	_____	_____
4. Certificate of Authority Continuation Fee per 33-2-708(1)(a), MCA	\$1,900.00 _____	_____
5. Annual Statement Filing Fee	N/A	_____
6. Assessment for Insurance Department Operations	N/A	_____
7. Montana Fire Insurance Premium Tax (from Schedule B, Line 23)	_____	N/A
8. Fire Marshal Tax	N/A	_____
9. Other Fire Taxes (explain)_____	N/A	_____
10. Other (explain)_____	N/A	_____
11. Other (explain)_____	N/A	_____
12. Total Montana Taxes & Fees (add lines 3 thru 7, col. A)	_____	XXXXXXXXXXXX
13. Total State of Domicile Taxes & Fees (add 3 thru 6, and 8 thru 11, col. B)	XXXXXXXXXXXX	_____

SCHEDULE E -- CALCULATION OF RETALIATORY TAX
ATTACHMENT TO 2009 ANNUAL PREMIUM TAX STATEMENT - FIRE & CASUALTY COMPANIES
STATE OF MONTANA

1. Enter Amount from Schedule D, Line 13, Col. B	_____
2. Enter Amount from Schedule D, Line 12, Col. A	_____
3. If Schedule E, Line 1 is larger than Schedule E, Line 2 enter difference on this line and transfer this amount to Schedule C, Line 25	_____
4. If Schedule E, Line 2 is larger than Schedule E, Line 1, enter \$0 on this line and transfer \$0 to Schedule C, Line 25	_____